

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Caston School Corporation (2650)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$21,889	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$977,426	\$1,157,645	\$1,181,150	\$1,354,985	39%	17%	15%
	11300 Regular Programs; High School	\$858,929	\$824,652	\$878,775	\$1,104,461	29%	34%	26%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$9,000	\$13,500	\$12,440	n/a	38%	-8%
	11420 Vocational Education; Agriculture B	\$45,268	\$39,203	\$40,502	\$53,413	18%	36%	32%
	11450 Vocational Education; Consumer and Homemaking	\$45,573	\$38,102	\$39,552	\$46,341	2%	22%	17%
	12100 2007 Account Code - Gifted and Talented	\$13,100	\$11,584	\$11,584	\$20,575	57%	78%	78%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$8,147	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$15,075	\$21,477	\$21,293	\$31,956	112%	49%	50%
	12810 Special Education Preschool	\$378	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$8,347	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$13,210	\$12,439	\$15,017	\$14,375	9%	16%	-4%
	14300 Summer School Programs; High School	\$20,170	\$17,631	\$25,475	\$19,592	-3%	11%	-23%
	16200 Preventive Remediation	\$25,397	\$28,418	\$43,536	\$61,934	144%	118%	42%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$24,425	\$37,233	\$21,870	\$3,772	-85%	-90%	-83%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$52,500	\$23,850	\$17,300	\$29,180	-44%	22%	69%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$333,615	\$375,575	\$366,700	\$364,905	9%	-3%	0%
	17900 Payments to Other Governmental Units Within State; Other	\$300	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$54,977	\$69,334	\$70,646	\$85,321	55%	23%	21%
	22220 Library/Media Services; School Library	\$9,002	\$14,070	\$11,525	\$9,329	4%	-34%	-19%
	22230 Library/Media Services; Audiovisual	\$7,849	\$4,534	\$2,455	\$3,117	-60%	-31%	27%
	24100 Office of The Principal	\$167,499	\$246,562	\$255,305	\$351,329	110%	42%	38%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$66,708	\$102,848	\$69,887	\$87,576	31%	-15%	25%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$338	\$0	\$0	\$0	-100%	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$11,234	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$92,333	\$107,455	\$155,968	\$83,391	-10%	-22%	-47%
Student Academic Achievement Total		\$2,832,419	\$3,141,611	\$3,253,274	\$3,768,027	33%	20%	16%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$89,554	\$90,729	\$93,118	\$111,707	25%	23%	20%
	21340 Health Services; Nurse Services	\$25,321	\$30,377	\$33,724	\$35,082	39%	15%	4%
	21910 Other Support Services; Students; Service Area Direction	\$0	\$5,662	\$5,736	\$2,395	n/a	-58%	-58%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$10,516	\$0	\$3,958	\$21,100	101%	n/a	433%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$500	\$0	\$0	n/a	-100%	n/a
	23110 Board of Education; Service Area Direction	\$12,800	\$12,960	\$13,290	\$32,908	157%	154%	148%
	23190 Board of Education; Other Governing Body Services	\$5,752	\$11,186	\$12,768	\$10,312	79%	-8%	-19%
	23210 Executive Administration; Office of The Superintendent	\$136,820	\$184,334	\$188,664	\$170,109	24%	-8%	-10%
	26700 2007 Account Code - Technology Coordinator	\$0	\$77,273	\$85,582	\$27,385	n/a	-65%	-68%
Student Instructional Support Total		\$280,764	\$413,021	\$436,840	\$410,997	46%	0%	-6%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,730	\$3,500	\$4,849	\$3,500	-55%	0%	-28%
	23160 Board of Education; Promotion Expenses	\$4,109	\$2,756	\$2,114	\$3,469	-16%	26%	64%
	25160 Fiscal Services; Financial Accounting	\$952	\$462	\$587	\$500	-47%	8%	-15%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$300	\$0	n/a	n/a	-100%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$43,721	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$12,924	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$20	\$0	\$0	n/a	-100%	n/a
	25950 Other Assessments	\$350	\$650	\$650	\$710	103%	9%	9%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$397,323	\$529,080	\$547,700	\$624,089	57%	18%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,750	\$3,557	\$10,727	\$28,513	268%	> 500%	166%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$36,755	\$62,772	\$29,925	n/a	-19%	-52%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,712	\$0	\$1,818	n/a	6%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,804	\$42,079	\$34,996	\$30,569	-12%	-27%	-13%
	27100 Student Transportation; Vehicle Operation	\$119,639	\$172,945	\$174,261	\$251,009	110%	45%	44%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$66,878	\$128,769	\$170,099	\$206,321	209%	60%	21%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27400 Student Transportation; Purchase of School Buses	\$0	\$102,385	\$127,440	\$120,780	n/a	18%	-5%
	27500 Student Transportation; Insurance on Buses	\$8,790	\$12,488	\$10,527	\$9,048	3%	-28%	-14%
	27700 Student Transportation; Contracted Transportation Services	\$3,338	\$5,736	\$5,110	\$6,462	94%	13%	26%
	27900 Student Transportation; Other Student Transportation Services	\$9,078	\$8,246	\$12,557	\$13,339	47%	62%	6%
	31100 Food Services Operations; Service Area Direction	\$12,709	\$0	\$0	\$3,007	-76%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$108,143	\$139,890	\$143,325	\$165,718	53%	18%	16%
	31400 Food Services Operations; Food Purchases	\$112,921	\$146,386	\$160,954	\$163,078	44%	11%	1%
	31900 Other Food Services	\$6,006	\$643	\$1,738	\$7,746	29%	> 500%	346%
	33400 Athletic Coaches	\$72,249	\$79,524	\$81,687	\$88,551	23%	11%	8%
	33990 Other Community Services; Other	\$4,031	\$5,286	\$498	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$976,801	\$1,422,866	\$1,552,892	\$1,814,796	86%	28%	17%
Nonoperational								
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,343	\$100	\$100	n/a	-93%	0%
	45100 Building Acquisition, Construction and Improvements	\$505,486	\$102,569	\$169,794	\$72,923	-86%	-29%	-57%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$447,238	\$348,333	\$348,333	n/a	-22%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$227,137	\$133,926	\$146,318	n/a	-36%	9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$8,225	\$17,867	\$0	n/a	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$180,620	\$263,065	\$256,940	\$275,140	52%	5%	7%
Nonoperational Total		\$686,106	\$1,049,576	\$926,960	\$842,814	23%	-20%	-9%
prorated								
	26491 2007 Account Code - PERF	\$61,515	\$51,719	\$67,882	\$35,073	-43%	-32%	-48%
	26492 2007 Account Code - Social Security	\$216,554	\$251,063	\$255,742	\$128,226	-41%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$14,103	\$20,039	\$14,942	\$3,996	-72%	-80%	-73%
	26494 2007 Account Code - Group Insurance	\$298,989	\$457,427	\$621,460	\$335,816	12%	-27%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$2,492	\$1,269	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$29,454	\$53,087	\$72,513	\$32,072	9%	-40%	-56%
prorated Total		\$620,616	\$835,827	\$1,033,806	\$535,184	-14%	-36%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,272,843	\$3,688,214	\$3,931,981	\$4,123,562	26%	12%	5%	60.6%	53.7%	54.6%	55.9%
Student Instructional Support	\$332,569	\$503,139	\$547,582	\$465,212	40%	-8%	-15%	6.2%	7.3%	7.6%	6.3%
Overhead and Operational	\$1,105,187	\$1,621,973	\$1,797,249	\$1,940,230	76%	20%	8%	20.5%	23.6%	24.9%	26.3%
Nonoperational	\$686,106	\$1,049,576	\$926,960	\$842,814	23%	-20%	-9%	12.7%	15.3%	12.9%	11.4%
Grand Total	\$5,396,705	\$6,862,901	\$7,203,772	\$7,371,818	37%	7%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.8%	61.1%	62.2%	62.2%